



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

April 14, 2011

Steven A. Davis
Chief Executive Officer
Bob Evans Farms, Inc.
3776 South High Street
Columbus, OH 43207

Re: Bob Evans Farms, Inc.
Form 10-K for Fiscal Year Ended April 30, 2010
Filed June 29, 2010
File No. 000-01667

Dear Mr. Davis:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo
Attorney Advisor